

Dear Customer:

Thank you for participating in the City of San Diego Water Conservation Rebate Program. In order to process your application and issue a rebate, the City of San Diego requires a taxpayer identification number (TIN) to be reported on Form 1099 Miscellaneous. For individuals, your TIN is your social security number. For businesses and all other entities, your TIN is your employer identification number. This information is collected via the Internal Revenue Service's Form W-9. Form W-9 is used to officially ask a person or business to provide their name, address and taxpayer identification number so the requesting party can properly issue tax documents to the Internal Revenue Service.

Please complete, sign and mail Form W-9, along with your rebate application, to the mailing address below:

City of San Diego Public Utilities Department Attn: Water Conservation Rebate Program 525 B Street, Suite 300 San Diego, CA 92101

Note: Sending your taxpayer identification number information through email is not secure and customers are requested to send Form W-9 through postal mail to the address above. Failure to provide correct taxpayer identification number and name may subject you to a fine assessed by the Internal Revenue Service according to the Internal Revenue Code.

Under current US tax code, water conservation rebates are not tax-exempt. Please consult with a tax advisor if you have questions regarding any potential tax implications of your rebate.

We sincerely appreciate your conservation efforts. If you have any questions, please contact the City of San Diego Water Conservation Rebates Hotline at (619) 533-4126 or email waterconservationrebates@sandiego.gov.